

STATE OF HAWAII — DEPARTMENT OF TAXATION  
**Individual Income Tax Return**  
**NONRESIDENT****1995**

DO NOT WRITE OR STAPLE IN THIS SPACE

Calendar Year 1995		AMD	UNP	008	PNT	INT			
or other tax year beginning _____, 1995 and ending _____, 19									
<b>PLEASE PRINT • OR TYPE</b>	Name (If joint return, give first names and initials of both)		Last Name		Your social security number				
	C/O				Spouse's social security number				
	Present mailing or home address (Number and street, including apartment number or rural route)				Your occupation				
	City, town or post office, State and ZIP code				Spouse's occupation				
<b>HAWAII ELECTION CAMPAIGN FUND</b>		Do you want \$2 to go to the Hawaii Election Campaign Fund? .....		Yes	No	Note: Checking "Yes" will not increase your tax or reduce your refund.			
		If joint return, does your spouse want \$2 to go to the fund? .....		Yes	No				
<b>RESIDENCY STATUS</b>		1. Did you file a Hawaii income tax return for 1994? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, in what district? _____							
		2. What state or foreign country are you a resident? _____							
<b>FILING STATUS</b>	1 <input type="checkbox"/> Single (Check only ONE box)								
	2 <input type="checkbox"/> Married filing joint return (even if only one had income).								
	3 <input type="checkbox"/> Married filing separate return. Enter spouse's social security no. above and full name here. • _____								
	4 <input type="checkbox"/> Head of household (with qualifying person). If the qualifying person is your child but not your dependent, enter this child's name here. ➤ _____								
	5 <input type="checkbox"/> Qualifying widow(er) with dependent child (Year spouse died 19 • _____).								
<b>EXEMPTIONS</b>	<b>Caution:</b> If you can be claimed as a dependent on another person's tax return (such as your parents'), do not check box 6a, but be sure to check the box below line 32.					Enter number of boxes checked on 6a and 6b ➤ <input type="text"/>			
	6a <input type="checkbox"/> Yourself ..... <input type="checkbox"/> Age 65 or over .....								
	6b <input type="checkbox"/> Spouse ..... <input type="checkbox"/> Age 65 or over .....					Enter number of your children listed 6c ➤ <input type="text"/>			
	<b>Dependents:</b>								
	6c and 6d					Enter number of other dependents 6d ➤ <input type="text"/>			
	1. First and last name								
	If more than 4 dependents, use attachment.								
	2. Check if under age 1.								
	3. If age 1 or older, dependent's social security number								
	4. Relationship								
5. No. of months lived in your home in 1995.									
6e Total number of exemptions claimed .....					Add numbers entered in boxes above 6e ➤ <input type="text"/>				
<b>INCOME</b>	7 Wages, salaries, tips, etc. (attach Form HW-2) .....		(1) Total Income Column A		7 •		(2) Hawaii Income Column B		
	8 Interest income (also attach Schedule B if over \$400) .....				8 •				
	9 Dividends (also attach Schedule B if over \$400) .....				9 •				
	10 State income tax refunds (see page 10 of Instructions) .....				10				
	11 Alimony received .....				11				
	12 Business income or (loss) G.E. I.D. No. ....				12 •				
	13a Capital gain or (loss) (attach Schedule D) .....				13a •				
	13b Enter amount, if any, from Schedule D, line 27 ..... 13b •								
	14 Supplemental gains or (losses) (attach Schedule D-1) .....				14				
	15 IRA distributions .....				15				
	16 Pensions and annuities (see Instructions and attach Schedule J, Form N-11/N-12/N-15/N-40) .....				16 •				
	17 Rents, royalties, partnerships, estates, trusts, etc. G.E. I.D. No. ....				17 •				
	18 Farm income or (loss) G.E. I.D. No. ....				18 •				
	19 Unemployment compensation (insurance). ....				19 •				
	20 Other income (state nature and source—see page 12 of Instructions) .....				20 •				
	21 Add lines 7 through 20 ..... <b>Total Income ➤</b>				21				
	<b>ADJUSTMENTS TO INCOME</b>	22a Your IRA deduction .....				22a			
		22b Spouse's IRA deduction .....				22b			
23 Moving expenses (attach Form N-139) .....				23					
24 Deductions for self-employment tax .....				24					
25 Keogh retirement plan and self-employed SEP deduction .....				25					
26 Interest penalty on early withdrawal of savings (see page 13 of Instructions). ....				26					
27 Alimony paid (Enter name and SS No. of recipient) .....				27					
28 Payments to an individual housing account .....				28 •					
29 First \$1,750 of military reserve or Hawaii national guard duty pay .....				29 •					
30 Add lines 22a through 29 ..... <b>Total Adjustments ➤</b>				30 •					
<b>AGI</b>	31 Line 21 minus line 30 ..... <b>Adjusted Gross Income ➤</b>				31 •				

• ATTACH CHECK OR MONEY ORDER HERE • ATTACH COPY B OF FORM HW-2 HERE •

ITEMIZED DEDUCTIONS	32 Amount from line 31, Column B. (adjusted gross income) <b>Caution:</b> • If you can be claimed as a dependent on another person's return, see the worksheet on page 15 of the Instructions and check here > • <input type="checkbox"/> • If you are married filing separately and your spouse itemizes deductions, see page 14 of the Instructions. • Special rule for nonresident and dual-status aliens; see page 15 of the Instructions.		32	
	33 If you do not itemize deductions, enter zero on line 33h and go to line 34. If you wish to itemize, complete line 33a and enter amounts from Schedule A (Form N-15) on lines 33b through 33g below.			
	33a Hawaii percentage. Fill in the boxes below. The Hawaii percentage will be used on Schedule A to calculate the amount of itemized deductions allowed. <div style="display: flex; justify-content: space-around; align-items: center; margin-top: 10px;"> <div style="border: 1px solid black; padding: 2px;">Line 31, Column B</div> <div>Divided by</div> <div style="border: 1px solid black; padding: 2px;">Line 31, Column A</div> <div>=</div> <div style="border: 1px solid black; padding: 2px;">Hawaii Percentage (Not more than 100%)</div> </div>			
	33b Medical and dental expenses (from Schedule A, line 4) .....		33b •	
	33c Taxes (from Schedule A, line 8) .....		33c •	
	33d Interest expense (from Schedule A, line 12) .....		33d •	
	33e Contributions (from Schedule A, line 17).....		33e •	
	33f Casualty and theft losses (from Schedule A, line 18).....		33f •	
	33g Miscellaneous deductions (from Schedule A, line 27) .....		33g •	
	33h If line 32 is more than \$100,000 (\$50,000 for married filing separately) see the worksheet on page 14 of the Instructions. If not, add lines 33b through 33g. Enter total here and go to line 35..... <b>Total Itemized Deductions &gt;</b>		33h	
TAX COMPUTATION	34 <b>Standard Deduction.</b> <div style="display: flex; justify-content: space-between; align-items: center; margin-top: 5px;"> <div>1, enter \$1,500</div> <div>3, enter \$950</div> </div> If you checked filing status box: <div style="display: flex; justify-content: space-between; align-items: center; margin-top: 5px;"> <div>2 or 5, enter \$1,900</div> <div>4, enter \$1,650</div> </div> ..... <b>Standard Deduction &gt;</b>		34 •	
	35 Line 32 minus line 33h or 34, whichever applies. <b>(This line MUST be filled in)</b> .....		35 •	
	36 Multiply \$1,040 by the total number of exemptions claimed on line 6e. <b>If you and/or your spouse are blind, deaf, or disabled, check applicable box(es)</b> • <input type="checkbox"/> Yourself • <input type="checkbox"/> Spouse, and see page 15 of the Instructions. ....		36 •	
	37 <b>Taxable Income.</b> Line 35 minus line 36 (but not less than zero) ..... <b>Taxable Income &gt;</b> Caution: If under age 14 and you have more than \$1,000 of investment income, check here > <input type="checkbox"/> and see page 15 of the Instructions and Form N-615.		37 •	
CREDITS	38 <b>Tax.</b> Check if from <input type="checkbox"/> Tax Table; <input type="checkbox"/> Tax Rate Schedule I, II, or III; <input type="checkbox"/> Schedule D; or <input type="checkbox"/> Form N-615, Computation of Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,000. (• <input type="checkbox"/> Include separate tax from Forms N-2, N-103, N-152, N-312, N-405, N-586, or N-814)... <b>Tax &gt;</b>		38 •	
	39 Enterprise Zone Tax Credit (attach Form N-756) .....		39 •	
	40 Other non-refundable credits .....		40 •	
	41 Add lines 39 and 40 ..... <b>Total Credits &gt;</b>		41 •	
TAX PAYMENTS AND CREDITS	42 Line 38 minus line 41 (but not less than zero) ..... <b>Balance &gt;</b>		42	
	43a Hawaii income tax withheld and tax withheld on IHA distribution .....		43a •	
	43b 1995 estimated tax payments on Forms: N-1 _____; N-4 _____; N-288A _____		43b •	
	43c Amount of estimated tax applied from your 1994 return .....		43c •	
	43d Amount paid with extension(s) .....		43d •	
	43e Capital Goods Excise Tax Credit (attach Form N-312) .....		43e •	
	43f Credit for Child Passenger Restraint System(s) (attach a copy of the invoice) .....		43f •	
	43g Other credits (see pages 16-17 of Instructions) (attach schedule).....		43g •	
REFUND OR AMOUNT YOU OWE	43h Add lines 43a through 43g ..... <b>Total &gt;</b>		43h •	
	44 If line 43h is larger than line 42, enter the amount <b>OVERPAID</b> (line 43h minus line 42) .....		44 •	
	45 Amount of line 44 to be <b>REFUNDED TO YOU</b> ..... <b>Refund &gt;</b>		45 •	
	46 Amount of line 44 to be <b>applied</b> to your <b>1996 ESTIMATED TAX</b> ..... <b>46 •</b>			
	47 If line 42 is larger than line 43h, enter the <b>AMOUNT YOU OWE</b> (line 42 minus line 43h). <b>DO NOT</b> include penalty and interest for the late filing of your return; see page 17 of the Instructions. Attach check or money order for full amount payable to "Hawaii State Tax Collector." Write your social security number and "1995 Form N-15" on it..... <b>Balance Due &gt;</b>		47 •	
48 Estimated tax penalty. (see page 17 of Instructions). Also include on line 44 or 47, whichever applies. ....		48 •		
49 If you would like us to mail you a packet of forms for next year's filing, please check this box..... • <input type="checkbox"/>				

## ATTACH A COPY OF YOUR FEDERAL INCOME TAX RETURN FOR 1995

### DECLARATION

I declare, under the penalties set forth in section 231-36, HRS, that this return (including accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Hawaii Income Tax Law, Chapter 235, HRS.

PLEASE SIGN HERE	<div style="display: flex; justify-content: space-between;"> <div>➤ _____ Your signature</div> <div>_____ Date</div> </div>		<div style="display: flex; justify-content: space-between;"> <div>➤ _____ Spouse's signature (if filing jointly, BOTH must sign)</div> <div>_____ Date</div> </div>	
	<div style="display: flex; justify-content: space-between;"> <div>Paid Preparer's Information</div> <div>Preparer's Signature and date ➤ _____</div> </div>		<div style="display: flex; justify-content: space-between;"> <div>Preparer's social security number</div> <div>Check if self-employed ➤ <input type="checkbox"/></div> </div>	
	<div style="display: flex; justify-content: space-between;"> <div>Firm's name (or yours if self-employed) and address ➤ _____</div> <div>Federal E.I. No. ➤ _____</div> </div>		<div style="display: flex; justify-content: space-between;"> <div>ZIP Code ➤ _____</div> </div>	